

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Orleans Community Schools (6145)**

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>						
	11050 Full Day Kindergarten	\$0	\$81,749	\$120,745	n/a	48%
	11100 Elementary	\$946,242	\$1,312,014	\$1,324,977	40%	1%
	11300 High School	\$919,961	\$1,173,588	\$1,219,163	33%	4%
	11920 Project 4R	\$20,000	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$12,231	\$10,767	\$10,955	-10%	2%
	12210 Mild Mental Handicap	\$28,375	\$108,960	\$114,287	303%	5%
	12340 Hearing Impairment	\$60	\$0	\$0	-100%	n/a
	12350 Homebound	\$135	\$1,566	\$6,159	> 500%	293%
	12510 Communication Disorder	\$27,783	\$41,165	\$20,219	-27%	-51%
	12710 Equal Opportunity At Risk	\$18,363	\$0	\$0	-100%	n/a
	12810 Special Education Preschool	\$7,371	\$23,461	\$27,608	275%	18%
	13300 Occupational Programs	\$150	\$300	\$150	0%	-50%
	14100 Elementary	\$500	\$0	\$0	-100%	n/a
	14300 High School	\$10,830	\$11,811	\$11,159	3%	-6%
	16100 Remediation Testing	\$5,074	\$262	\$1,311	-74%	401%
	16200 Preventive Remediation	\$0	\$23,540	\$38,292	n/a	63%
	22220 School Library	\$58,764	\$89,835	\$58,954	0%	-34%
	22230 Audiovisual	\$4,511	\$113	\$996	-78%	> 500%
	22250 Computer Assisted Instruction Services	\$64,474	\$0	\$0	-100%	n/a
	24100 Office of the Principal Services	\$152,098	\$254,348	\$263,141	73%	3%
	25820 Textbooks and Repairs	\$53,236	\$49,414	\$31,958	-40%	-35%
	25840 Other Textbook Rental Services	\$1,338	\$28,820	\$12,726	> 500%	-56%
	26497 Teachers Retirement Fund	\$103,293	\$163,496	\$172,032	67%	5%
	41100 Transfer Tuition	\$88,151	\$80,672	\$93,737	6%	16%
	41300 Area Vocational Schools	\$41,926	\$56,073	\$69,500	66%	24%
	41400 Joint Services and Supply	\$51,512	\$95,599	\$61,772	20%	-35%
	41900 Other	\$0	\$1,000	\$0	n/a	-100%
<b>Student Academic Achievement Total</b>		<b>\$2,616,379</b>	<b>\$3,608,551</b>	<b>\$3,659,840</b>	<b>40%</b>	<b>1%</b>
<b>Student Instructional Support</b>						
	21220 Counseling Services	\$74,309	\$61,572	\$63,696	-14%	3%
	21240 Information Services	\$0	\$21,223	\$26,261	n/a	24%
	21320 Medical Services	\$330	\$0	\$0	-100%	n/a
	21340 Nurse Services	\$21,751	\$26,632	\$26,690	23%	0%
	21390 Other Health Services	\$0	\$0	\$0	n/a	n/a
	22110 Service Area Direction	\$3,087	\$0	\$0	-100%	n/a
	22120 Instruction & Curriculum Development	\$3,145	\$0	\$477	-85%	n/a
	22130 Instructional Staff Training Services	\$460	\$1,597	\$1,200	161%	-25%
	23110 Service Area Direction	\$7,000	\$8,060	\$15,285	118%	90%

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	23120 Service Area Assistants	\$200	\$0	\$0	-100%	n/a
	23190 Other Governing Body Services	\$0	\$0	\$211	n/a	n/a
	23210 Office of the Superintendent	\$100,611	\$125,070	\$127,259	26%	2%
	23290 Other Executive Administrative Services	\$5,006	\$0	\$0	-100%	n/a
	26700 Technology Coordinator	\$0	\$35,191	\$36,037	n/a	2%
	26710 Technology Support and Maintenance	\$0	\$1,904	\$1,810	n/a	-5%
<b>Student Instructional Support Total</b>		<b>\$215,900</b>	<b>\$281,249</b>	<b>\$298,926</b>	<b>38%</b>	<b>6%</b>
<b>Overhead and Operational</b>						
	23150 Legal Services	\$0	\$634	\$1,556	n/a	146%
	23160 Promotion Expenses	\$5,181	\$1,389	\$1,245	-76%	-10%
	25250 Financial Accounting	\$32,944	\$45,398	\$46,559	41%	3%
	25291 Refund of Revenue	\$954	\$6,632	\$10,866	> 500%	64%
	25360 Rent of Buildings & Equipment	\$0	\$0	\$20	n/a	n/a
	25420 Maintenance of Buildings	\$322,130	\$404,046	\$440,856	37%	9%
	25430 Maintenance of Grounds	\$6,914	\$5,187	\$43,929	> 500%	> 500%
	25440 Maintenance of Equipment	\$5,989	\$55,489	\$70,203	> 500%	27%
	25450 Vehicle Maintenance (other than buses)	\$1,406	\$377	\$974	-31%	158%
	25460 Security Services	\$0	\$1,789	\$7,000	n/a	291%
	25470 Insurance (other than buses)	\$42,538	\$48,060	\$54,026	27%	12%
	25510 Service Area Direction	\$0	\$199	\$0	n/a	-100%
	25520 Vehicle Operation	\$18,899	\$18,180	\$19,774	5%	9%
	25530 Monitoring Services	\$2,689	\$9,474	\$10,173	278%	7%
	25540 Vehicle Servicing and Maintenance	\$17,416	\$27,875	\$34,623	99%	24%
	25550 Purchase of School Buses	\$0	\$46,751	\$47,701	n/a	2%
	25560 Insurance on Buses	\$1,390	\$6,702	\$0	-100%	-100%
	25580 Contracted Transportation Services	\$256,206	\$260,309	\$263,262	3%	1%
	25590 Other Pupil Transportation Services	\$12,383	\$13,712	\$9,093	-27%	-34%
	25591 Bus Driver Training	\$0	\$0	\$0	n/a	n/a
	25620 Food Preparation and Dispensing	\$78,829	\$91,511	\$98,125	24%	7%
	25640 Food Purchases	\$83,096	\$131,274	\$146,898	77%	12%
	25690 Other Food Services	\$5,469	\$22,105	\$15,854	190%	-28%
	26495 Official Bonds	\$1,000	\$493	\$493	-51%	0%
	32000 Community Recreation	\$3,500	\$5,000	\$5,000	43%	0%
	34000 Athletic Coaches	\$41,499	\$73,152	\$82,130	98%	12%
	39900 Other Community Services	\$66,876	\$830	\$237	-100%	-71%
	49200 Scholarships	\$3,400	\$0	\$0	-100%	n/a
<b>Overhead and Operational Total</b>		<b>\$1,010,710</b>	<b>\$1,276,564</b>	<b>\$1,410,597</b>	<b>40%</b>	<b>10%</b>
<b>Nonoperational</b>						

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	25320 Land Acquisition and Development	\$0	\$7,249	\$0	n/a	-100%
	25330 Professional Services	\$9,500	\$40,985	\$11,343	19%	-72%
	25340 Educational Specifications Development	\$0	\$0	\$8,500	n/a	n/a
	25350 Building Acquisition/Construction/Improvement	\$5,401	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$35,592	\$80,144	\$107,988	203%	35%
	25352 Energy Savings Contracts	\$0	\$50,268	\$50,268	n/a	0%
	25355 Sports Facilities	\$0	\$5,906	\$0	n/a	-100%
	25370 Purchase of Moveable Equipment	\$96	\$139,183	\$39,653	> 500%	-72%
	25380 Purchase of Mobile or Fixed Equipment	\$112,625	\$137,671	\$94,798	-16%	-31%
	25390 Other Facilities Acquisition & Construction	\$44,990	\$0	\$7,205	-84%	n/a
	51100 Bonds, PRINCIPAL OF DEBT	\$35,000	\$115,000	\$120,000	243%	4%
	51600 Other Tax Board Approved Debt, PRINCIPAL OF DE	\$0	\$8,983	\$7,814	n/a	-13%
	52100 Bonds, INTEREST ON DEBT	\$9,975	\$206,538	\$202,425	> 500%	-2%
	52300 Emergency Loans, INTEREST ON DEBT	\$0	\$0	\$0	n/a	n/a
	53100 Buildings, LEASE RENTAL	\$350,000	\$694,000	\$694,000	98%	0%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$0	\$32,262	\$27,201	n/a	-16%
<b>Nonoperational Total</b>		<b>\$603,179</b>	<b>\$1,518,188</b>	<b>\$1,371,196</b>	<b>127%</b>	<b>-10%</b>
<b>prorated</b>						
	26491 PERF	\$26,746	\$27,829	\$38,694	45%	39%
	26492 Social Security	\$192,156	\$262,975	\$277,562	44%	6%
	26493 Workmen's Compensation	\$11,187	\$16,012	\$23,222	108%	45%
	26494 Group Insurance	\$210,138	\$621,254	\$553,971	164%	-11%
	26496 Unemployment Compensation	\$4,277	\$119	\$538	-87%	352%
	26498 Severance/Early Retirement Pay	\$26,678	\$111,370	\$139,294	422%	25%
<b>prorated Total</b>		<b>\$471,181</b>	<b>\$1,039,559</b>	<b>\$1,033,282</b>	<b>119%</b>	<b>-1%</b>

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$3,007,333	\$4,525,033	\$4,561,385	52%	1%	61.2%	58.6%	58.7%
Student Instructional Support	\$251,757	\$323,845	\$342,178	36%	6%	5.1%	4.2%	4.4%
Overhead and Operational	\$1,055,080	\$1,357,046	\$1,499,082	42%	10%	21.5%	17.6%	19.3%
Nonoperational	\$603,179	\$1,518,188	\$1,371,196	127%	-10%	12.3%	19.7%	17.6%
<b>Grand Total</b>	<b>\$4,917,349</b>	<b>\$7,724,112</b>	<b>\$7,773,840</b>	<b>58%</b>	<b>1%</b>			

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		FY1997	FY2006	FY2007		
	<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	66.3%	62.8%	63.1%		